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CT-3M/4M

2007

New York State Department of Taxation and Finance

General Business Corporation MTA Surcharge Return

Tax Law — Article 9-A, Section 209-B

All filers must enter tax period:

Amended return ☐

beginning | ending

If you claim an overpayment, mark an **X** in the box ☐

Employer identification number	File number	Business telephone number ( )	

Legal name of corporation	Trade name/DBA

Mailing name *(if different from legal name above)* c/o	State or country of incorporation	*Date received (for Tax Department use only)*

Number and street or PO box	Date of incorporation	

City	State	ZIP code	Foreign corporations: date began business in NYS	

If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, by fax, or by phone. See *Need help?* in the instructions.

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), you must file this form. If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-3, CT-3-A, or CT-4. The **MCTD includes** the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

A. Pay amount shown on line 12. Make payable to: ***New York State Corporation Tax***
◄ Attach your payment here. Detach all check stubs. *(See instructions for details.)*

	Payment enclosed
A.	

Computation of MTA surcharge

1	Net New York State franchise tax *(see Form CT-3M/4M-I, Instructions for Form CT-3M/4M)*	**1.**	
2	MCTD allocation percentage from line 35, line 43, or line 45	**2.**	%
3	Allocated franchise tax *(multiply line 1 by line 2)*	**3.**	
4	MTA surcharge *(multiply line 3 by 17% (.17))*	**4.**	

First installment of estimated tax for next period:

5a	If you filed a request for extension, enter amount from Form CT-5, line 7, or CT-5.3, line 10	**5a.**	
5b	If you did not file Form CT-5 or CT-5.3, see instructions	**5b.**	
6	Add lines 4 and line 5a or 5b	**6.**	
7	Total prepayments from line 52	**7.**	
8	Balance *(if line 7 is less than line 6, subtract line 7 from line 6)*	**8.**	
9	Penalty for underpayment of estimated MTA surcharge *(mark an **X** in the box if Form CT-222 is attached)* ☐	**9.**	
10	Interest on late payment *(see instructions for Form CT-3, CT-3-A, or CT-4)*	**10.**	
11	Late filing and late payment penalties *(see instructions for Form CT-3, CT-3-A, or CT-4)*	**11.**	
12	Balance due *(add lines 8 through 11 and enter here; **enter the payment amount on line A above**)*	**12.**	
13	Overpayment *(if line 6 is less than line 7, subtract line 6 from line 7; enter here and see instructions)*	**13.**	
14	Amount of overpayment to be credited to New York State franchise tax	**14.**	
15	Amount of overpayment to be credited to MTA surcharge for next period	**15.**	
16	Amount of overpayment to be refunded	**16.**	

Schedule A — Computation of MCTD allocation percentage

Schedule A, Part 1 — MCTD allocation *(see instructions)*
Average value of property *(see instructions)*

			A MCTD		B New York State	
17	Real estate owned	**17.**				
18	Real estate rented	**18.**				
19	Inventories owned	**19.**				
20	Tangible personal property owned	**20.**				
21	Tangible personal property rented	**21.**				
22	Total *(add lines 17 through 21)* ●	**22.**				
23	MCTD property factor *(divide line 22, column A, by line 22, column B)* ●	**23.**				%

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Receipts in the regular course of business from:

		A	B
24	Sales of tangible personal property allocated to the MCTD	**24.**	
25	Sales of tangible personal property allocated to New York State	**25.**	
26	Services performed..	**26.**	
27	Rentals of property...	**27.**	
28	Royalties...	**28.**	
29	Other business receipts	**29.**	
30	Total (add lines 24 through 29)..................................... ●	**30.**	
31	MCTD receipts factor (divide line 30, column A, by line 30, column B) .... ●	**31.**	%
32	**Payroll —** Wages and other compensation of employees except general executive officers .... ●	**32.**	
33	MCTD payroll factor (divide line 32, column A, by line 32, column B)............................ ●	**33.**	%
34	Total MCTD factors (add lines 23, 31, and 33)	**34.**	%
35	MCTD allocation percentage (divide line 34 by three or by the number of factors; enter here and on line 2) .... ●	**35.**	%

Schedule A, Part 2 —Computation of MCTD allocation for aviation corporations (see instructions)

		A MCTD	B New York State
36	Revenue aircraft arrivals and departures .... ●	**36.**	
37	MCTD percentage (divide line 36, column A, by line 36, column B) .... ●	**37.**	%
38	Revenue tons handled .... ●	**38.**	
39	MCTD percentage (divide line 38, column A, by line 38, column B) .... ●	**39.**	%
40	Originating revenue.. ●	**40.**	
41	MCTD percentage (divide line 40, column A, by line 40, column B) .... ●	**41.**	%
42	Total (add lines 37, 39, and 41)	**42.**	%
43	MCTD allocation percentage (divide line 42 by three; enter here and on line 2)................. ●	**43.**	%

Schedule A, Part 3 — Computation of MCTD allocation for trucking and railroad corporations (see instructions)

		A MCTD	B New York State
44	Revenue miles... ●	**44.**	
45	MCTD allocation percentage (divide line 44, column A, by line 44, column B; enter here and on line 2) .... ●	**45.**	%

Composition of prepayments claimed on line 7 (see instructions)

			Date paid	Amount
46	Mandatory first installment	**46.**		
47a	Second installment from Form CT-400	**47a.**		
47b	Third installment from Form CT-400....................................	**47b.**		
47c	Fourth installment from Form CT-400	**47c.**		
48	Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13.	**48.**		
49	Overpayment credited from prior years...	**49.**		
50	Add lines 46 through 49	**50.**		
51	Overpayment credited from Form CT-_____ Period _____	**51.**		
52	Total prepayments (add lines 50 and 51; enter here and on line 7)	**52.**		

Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) **Yes** ☐ (complete the following) **No** ☐
	Designee's name	Designee's phone number ( )	Personal identification number (PIN)

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of authorized person	Official title	Date

Paid preparer use only	Signature of individual preparing this return	Firm's name (or yours if self-employed)	
	Address	City	State	ZIP code	ID number	Date

See instructions for where to file.

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